

COMPANY REGISTRATION NUMBER: CE010461
CHARITY REGISTRATION NUMBER: 1171870

Brook Chapel - CIO

Unaudited Financial Statements

31 August 2023

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Brook Chapel - CIO

Financial Statements

Year ended 31 August 2023

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Brook Chapel - CIO

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name Brook Chapel - CIO

Charity registration number 1171870

Company registration number CE010461

Principal office and registered office Brook Chapel
Boston Avenue
Runcorn
Cheshire

The trustees

Mrs J Japp
Mr R Verey
Mrs V Newton (Resigned 15 March 2023)
Mrs A McPoland
Mr S Griffiths
Mr G Chorlton
Mrs J Davies (Appointed 24 May 2023)

Independent examiner G Mattocks FCA
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 2nd March 2017 but remained dormant up to 1st October 2017, when the legal transfer of buildings and other assets was completed by the solicitor. It functioned as RFC Trust until October.

Objectives and activities

The object of the charity is to advance the Christian religion in Runcorn, for the benefit of the public through the holding of prayer meetings, services, celebration of Christian festivals, producing and distributing of Christian literature, to enlighten others of the Christian religion. Advancing the Christian religion by such means as are charitable, to promote and encourage the Christian faith.

The premises used comprise Brook Chapel.

Brook Chapel - CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Brook Chapel - CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Achievements and performance

Public Benefit

When planning our activities for the year, the Leader and Trustees have considered the Charity commission's guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church community. We are committed to enabling as many people as possible to worship at our church, and to become a part of our community. This is achieved through:

Church services

Held every Sunday morning, with worship, teaching and ministry, they are open to anybody who chooses to attend.

A new meeting was introduced in March 2022 on a Sunday evening at 6:30pm; this is a discussion group to allow new and seeking Christians to ask and discuss any issues they encounter.

All who attend Chapel are given a warm welcome, and this is something that visitors often comment on. They are greeted personally at the door and invited to stay for tea and biscuits served after the service.

Children's ministry

Traditionally this takes place during the morning sermon teaching time. It provides for pre-school and primary age children; here they can enjoy age appropriate teaching. Unfortunately there have been no younger children attending on a regular basis during the past year.

Mid-week meetings

We provide midweek meetings each Thursday night at 7:30 which alternate between:

Prayer meetings

These meetings are open to all with worship and guided prayer using power point. We encourage prayer requests from members of our church, and also the local community. Many members of the congregation have signed up to a WhatsApp group which is open for urgent prayer requests, allowing prayers requests to be shared and immediately acted upon. Other prayer requests are invited using our church Facebook page. Additional prayer meetings occur throughout the year including, prayer breakfasts and special days of prayer and fasting.

Midweek teaching program

Also known as the "pit stop" is another opportunity to receive Biblical teaching, often incorporating current global events. This meeting hosts outside speakers who share in a relaxed atmosphere with refreshments and plenty of opportunity for the discussion of ideas and asking of questions.

Community Service

Chapel is used regularly as a polling station by Halton Borough Council.

Drug Rehabilitation Support Group

A former addict has formed a local support group (as nearest drug support group is in Liverpool city centre: he felt this was a barrier to some, both in terms of time and money). He asked could the chapel be used to meet and support those locally in need: happily the group now meet on a Friday evening for an hour. This group has expanded during the year as advertisement on social media has reached a larger audience.

Photography Group

Tuesday evenings the chapel is used as a meeting place for a local photography group.

Brook Chapel - CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Band Practice

A local band has been using the hall as a practice session on Monday evenings.

Love Runcorn (formerly Churches Together Runcorn)

The Chapel is a supporter and member of Love Runcorn. Brook Chapel has been used on the last Sunday of each month hold prayer meetings throughout the year.

Pastoral care

The chapel has a pastoral care team, who meet together every 4-6 weeks to plan and co-ordinate home visits. These visits are open to anybody in need, and offer spiritual, moral or practical support as needed, each visit is designed to keep individuals safe and supported.

Foodbank

The chapel continues to be used as a Distribution Centre for Runcorn and District Foodbank each week. This is a much needed service: Brook Chapel is the busiest distribution Centre run by Runcorn and District Foodbank, as economic hardship is increasing, so has the use for Foodbank. The Chapel remains a Foodbank collection point, in October 2022 a harvest service was held and the proceeds in both food and money were given to Runcorn and District Foodbank.

Social events

Each Tuesday - Knit and natter group meet from 1-4pm.

Outreach Quizzes

These have been organised on a regular basis: they are social and welcome events, including hot food, cake and hot drinks, with prizes and lots of fun.

Special occasions, such as big birthdays and anniversaries (30, 40, 50 etc.) also baptisms/ dedications are marked by small gifts, such as vouchers or flowers, and cake. The chapel facilities are also available to be booked for private events, such as children's parties, for members of the congregation.

Costs

Activities are offered free of charge, so they are accessible to everybody. Some regular group meetings give small financial gifts to cover heating, light and drinks used.

Financial support

A policy has been put in place to provide financial support to members of the congregation, should circumstances require it, by way of an interest free short-term loan. In exceptional circumstances, monetary gifts are given in accordance with the policy.

Parking

Brook Chapel permits residents of the local area (Boston Avenue which has very limited parking) to park their cars in the car park, providing this does not clash with Sunday services or the Thursday evening mid-week meeting.

Brook Chapel - CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

Global Care

This is an international children's charity founded by a former member of Brook Chapel. Monthly donations are sent to support their work, additional contributions for specific work or times of need are given. Cards are made by a member of the congregation and sold to raise extra cash for Global care.

Medcare

Is a charity dedicated to providing health and social care to thousands of sick Ugandan children; it was founded by local Christian doctors. This charity is financially supported each month and also at specified times of need.

Open Doors

Is a charity that supports persecuted Christians globally. A monthly donation is given to support this valuable work.

Teach Beyond

Is a global Christian charity, we continue to financially support Maria Taylor from Runcorn, as she teaches in Rwanda.

Financial review

The period under review has resulted in a deficit of £181, which has been in line with trustees' expectations. The trustees feel that the next financial period should result in a small surplus.

The trustees' annual report and the strategic report were approved on12-11-23... and signed on behalf of the board of trustees by:



Mrs J Japp
Trustee



Mr R Verey
Trustee

Brook Chapel - CIO

Independent Examiner's Report to the Trustees of Brook Chapel - CIO

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Brook Chapel - CIO ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

12/11/23

Brook Chapel - CIO

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	34,492	34,492	34,578
Total income		<u>34,492</u>	<u>34,492</u>	<u>34,578</u>
Expenditure				
Expenditure on charitable activities	5,6	34,673	34,673	30,088
Total expenditure		<u>34,673</u>	<u>34,673</u>	<u>30,088</u>
Net (expenditure)/income and net movement in funds		<u>(181)</u>	<u>(181)</u>	<u>4,490</u>
Reconciliation of funds				
Total funds brought forward		34,425	34,425	29,935
Total funds carried forward		<u>34,244</u>	<u>34,244</u>	<u>34,425</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

Brook Chapel - CIO

Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		34,244	34,425
Net current assets		<u>34,244</u>	<u>34,425</u>
Total assets less current liabilities		<u>34,244</u>	<u>34,425</u>
Funds of the charity			
Unrestricted funds		34,244	34,425
Total charity funds	10	<u>34,244</u>	<u>34,425</u>

For the year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12.11.23, and are signed on behalf of the board by:


Mrs J Japp
Trustee


Mr R Verey
Trustee

The notes on pages 9 to 13 form part of these financial statements.

Brook Chapel - CIO

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brook Chapel, Boston Avenue, Runcorn, Cheshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Brook Chapel - CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Brook Chapel - CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Offerings	19,711	19,711	20,500	20,500
Stewardship Giving	14,781	14,781	14,078	14,078
	<u>34,492</u>	<u>34,492</u>	<u>34,578</u>	<u>34,578</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Direct charitable activities	34,205	34,205	29,638	29,638
Support costs	468	468	450	450
	<u>34,673</u>	<u>34,673</u>	<u>30,088</u>	<u>30,088</u>

Brook Chapel - CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct charitable activities	34,205	–	34,205	29,638
Governance costs	–	468	468	450
	<u>34,205</u>	<u>468</u>	<u>34,673</u>	<u>30,088</u>

7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>468</u>	<u>450</u>

8. Staff costs

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - medical	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

9. Trustee remuneration and expenses

Trustees receive no remuneration from the charity.

10. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
General funds	<u>34,425</u>	<u>34,492</u>	<u>(34,673)</u>	<u>34,244</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
General funds	<u>29,935</u>	<u>34,578</u>	<u>(30,088)</u>	<u>34,425</u>

Brook Chapel - CIO

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	<u>34,244</u>	<u>34,244</u>
	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>34,425</u>	<u>34,425</u>

Brook Chapel - CIO
Management Information
Year ended 31 August 2023

The following pages do not form part of the financial statements.

Brook Chapel - CIO

Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Offerings	19,711	20,500
Stewardship Giving	14,781	14,078
	<u>34,492</u>	<u>34,578</u>
Total income	<u>34,492</u>	<u>34,578</u>
Expenditure		
Expenditure on charitable activities		
Legal and professional fees	468	450
Pastor's fees	16,120	15,600
Rates, lighting & heating	3,056	1,958
Printing, postage & stationery	160	—
Speakers' fees	1,400	1,850
Travel	277	270
Missionary	5,575	5,904
Insurance	1,336	1,197
Building maintenance & repairs	4,529	1,495
Copyright fees	442	412
Sundry expenditure	318	150
Gifts	847	673
Professional fees	145	129
	<u>34,673</u>	<u>30,088</u>
Total expenditure	<u>34,673</u>	<u>30,088</u>
Net (expenditure)/income	<u>(181)</u>	<u>4,490</u>

Brook Chapel - CIO

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023 £	2022 £
Expenditure on charitable activities		
Direct charitable activities		
<i>Activities undertaken directly</i>		
Pastor's fees	16,120	15,600
Rates, lighting & heating	3,056	1,958
Printing, postage & stationery	160	—
Speakers' fees	1,400	1,850
Travel	277	270
Missionary	5,575	5,904
Insurance	1,336	1,197
Building maintenance & repairs	4,529	1,495
Copyright fees	442	412
Sundry expenditure	318	150
Gifts	847	673
Professional fees	145	129
	<u>34,205</u>	<u>29,638</u>
Governance costs		
Governance costs - accountancy fees	468	450
	<u>468</u>	<u>450</u>
Expenditure on charitable activities	<u><u>34,673</u></u>	<u><u>30,088</u></u>